

State of Mississippi



OFFICE OF THE STATE AUDITOR

EXECUTIVE SUMMARY

ANNUAL REPORT
FOR THE FISCAL YEAR
ENDING JUNE 30, 2002

PHIL BRYANT
STATE AUDITOR

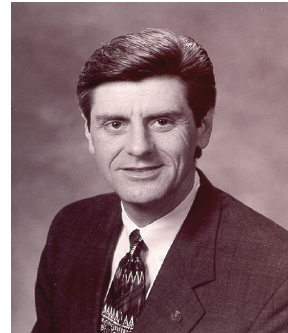


State of Mississippi
OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

December 31, 2002

Honorable Ronnie Musgrove, Governor
Honorable Amy Tuck, Lieutenant Governor
Honorable Tim Ford, Speaker of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:



This Executive Summary Report accurately reflects the accomplishments of the Office of the State Auditor during fiscal year ending June 30, 2002, as required by Section 27-101-1, *Mississippi Code of 1972*, (Annotated).

It is difficult to include all the many accomplishments of the State Auditor's Office in such a brief report, nor can I do justice to all the contributions of our fine staff. I can only hope this report will provide the information you need to appreciate the duties and accomplishments of the Auditor's Office.

In order to reduce the expenses of labor and resources, we are furnishing only this Executive Summary Report to the Legislature. If you would prefer a copy of our complete Annual Report, please access our Office of the State Auditor web site at www.osa.state.ms.us or contact Pete Smith, our Public Relations Director at 601-576-2640.

In the year 2003, we will rededicate our efforts to protect the public's trust. We will strive to be ever vigilant against fraud, corruption and waste of tax dollars. We will continue to do our job with integrity, honesty and accountability. We believe the taxpayers of Mississippi deserve no less.

If I or any member of my staff may be of further assistance, please do not hesitate to contact us.

Sincerely,

Phil Bryant
State Auditor

PRIMARY STATUTORY RESPONSIBILITY

Section 134 of the Mississippi Constitution created the Office of the State Auditor of Public Accounts. The Mississippi Code of 1972 (Annotated) grants the State Auditor important responsibilities most of which are described under Section 7-7-211. Primarily, the Office of the State Auditor has financial oversight responsibility over all of state government, its agencies and political subdivisions. This includes authority to investigate violations of state law by officers or employees of the state, counties or other public offices.

GENERAL INFORMATION

For the fiscal year ending June 30, 2002, the Office of the State Auditor had an amended annual budget of \$9,720,661. We have approximately 170 employees, eight different divisions and district offices located in Grenada and Ellisville. Approximately sixty percent of our budget is appropriated from the general fund and forty percent is special funds obtained from audit fees charged to our governmental clients as statutorily allowed.

ELECTRONIC GOVERNMENT

The Office of the State Auditor has taken a leading role in the development and implementation of E-Government in the State. As a result of the efforts of this office, taxpayers in thirteen counties now have the ability to pay their property taxes and renew their car tags via the internet. The OSA also hosted the first ever local E-government conference in conjunction with the Mississippi Technology Alliance. For our aggressive role in the area of E-government, the OSA received the Center for Digital Government's coveted *"In The Arena Award."*

ADMINISTRATIVE SERVICES DIVISION

Our Administrative Services Division continues to perform in an exemplary manner by providing services for personnel matters, processing invoices, payroll, travel vouchers, purchase orders for the office and all accounting functions including preparation of the departments GAAP package. The Division prepares invoices for services rendered by the office which account for nearly four million dollars or forty percent of our annual budget.

AVERAGE DAILY ATTENDANCE DIVISION

The agency's Average Daily Attendance Division verified the reporting of the state's 461,453 school children and identified student count errors that allowed the State Department of Education to reallocate an estimated \$1.4 million.

FINANCIAL & COMPLIANCE AUDIT DIVISION

Our Financial & Compliance Audit Division was responsible for financial and legal compliance audits of over sixteen (16) billion taxpayers' dollars in fiscal year 2002. The Division released 264 audits including those of counties, colleges, universities and school districts. The Division also released the state's 2001 Single Audit Report/Corrective Action Plan and expressed an opinion on the State of Mississippi's 2001 general purpose financial statements issued by the Department of Finance and Administration in the form of the Comprehensive Annual Financial Report (CAFR). This division took exception to \$157,695 of expenditures which was returned directly to governmental entities.

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division provides information technology and services to all employees, conducts computer training, purchases computer hardware and software, develops and supports computerized applications and provides technical support to OSA staff. In FY 2002, the division successfully implemented several projects to improve the Agency operations. The Division successfully upgraded the OSA E-Mail server to a version that supports HTTP mail to allow users to access their e-mail from the internet when they are away from the office. The OSA Web server was also upgraded to a Windows 2000 Server Platform.

INVESTIGATIVE DIVISION

During fiscal year 2002, the Auditor's Investigative Division opened 177 cases of alleged misused or misappropriated public funds. These investigations resulted in the issuance of fourteen (14) demands totaling \$1,496,420.15 and recovered and returned to public entities \$485,913. The Division closed 159 cases. We are currently working with the Office of the Attorney General to recover outstanding funds through civil prosecution.

PERFORMANCE AUDIT DIVISION

Our Performance Audit Division completed performance reviews of the *Selected Operations of the Trauma Care Program, A Disclosure of Emergency Purchases Made by State Agencies and A review of the State and School Employees' Life and Health Insurance Plan*. The Performance Audit Division also completed a compilation and regeneration of Bolivar County Circuit Clerk's financial records and assisted the Mississippi Attorney General's Office with an investigation of transportation cost for the Temporary Needy Families Program (TANF). This division took exception to \$222,153 of expenditures which was returned directly to governmental entities.

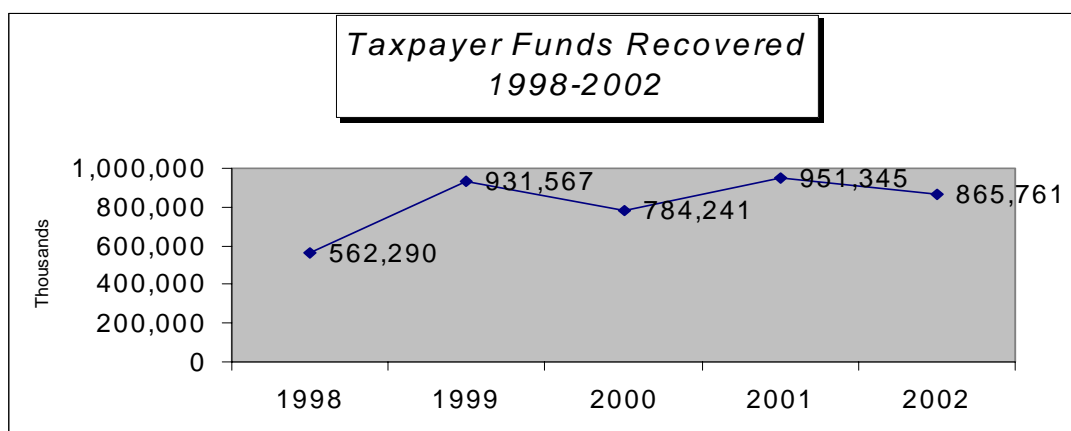
PROPERTY AUDIT DIVISION

Our Property Audit Division verified fixed assets in state agencies and universities valued at over one billion dollars. Property Audits were completed at one hundred-seven (107) state agencies and universities, fourteen (14) counties and eighty-eighty (88) school districts.

TECHNICAL ASSISTANCE DIVISION

One of our most important duties is providing educational and required training opportunities for public officials. The Technical Assistance Division conducted 86 Educational and / or Required Certification Programs annually for various groups and associations. Our Technical Assistance Division responded by letter or e-mail to over 260 requests for statements of position from the Office of the State Auditor on legal requirements and department regulations. We have answered approximately 8,930 telephone requests and issued monthly over 3,900 of our "*Technicalities*," a publication to public officials. Our toll free "Information Hotline" for officials and public inquiries continues to be of great benefit to our clients.

A SUMMARY OF TAXPAYER FUNDS RECOVERED



CONCLUSION

This report should provide the reader with the information necessary to review the duties and accomplishments of the Office of the State Auditor. However, if additional information is needed, the reader may refer to the OSA web site at www.osa.state.ms.us or call Pete Smith, our Director of Public Relations, at (601) 576-2640.

This Publication was prepared by the Public Relations Director

Prepared by

Office of the State Auditor
Public Relations Office

2002 Annual Report

Fiscal year July 1, 2001 through June 30, 2002

Phil Bryant
State Auditor

Peter K. Smith
Director of Public Relations



The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability

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Office of the State Auditor

Primary Statutory Responsibilities

Section 134 of the Mississippi Constitution, adopted November 1, 1890, created the Office of the Auditor of Public Accounts, now the Office of the State Auditor. The Mississippi Code of 1972 (Annotated) grants the Office important responsibilities. Section 7-7-211 is the most comprehensive, charging the Office with the following responsibilities and authority:

- ! Identify and define generally accepted accounting principles for all public offices of the state and its subdivisions;
- ! Prescribe systems of accounting, budgeting and financial reporting for all public offices of regional and local subdivisions of the state and assist in the installation of these systems;
- ! Study and analyze existing managerial policies, methods, procedures, duties and services of state agencies and institutions upon written request of the Governor or the Legislature or its designee, and determine if operations can be eliminated, combined, simplified or improved;
- ! Relative to the comprehensive annual financial report of the state, post-audit and, when necessary, pre-audit and investigate financial matters of departments, institutions, boards, commissions and other agencies of state government;
- ! Post-audit and, when necessary, pre-audit and investigate financial matters of county governments, public school districts, community college districts, levee boards, agencies created by the Legislature or by executive order, profit or nonprofit business entities administering programs financed by funds flowing through the state treasury or receiving grants from revenues collected by state governmental divisions and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities;
- ! Demand payment from public officers, employees, administrative bodies, individuals, partnerships, corporations or associations for amounts representing recovery of public funds improperly withheld, misappropriated or otherwise illegally expended and the value of public property disposed of in an unlawful manner, institute suit in any state court for demands not paid;
- ! Investigate suspected violations of state laws by officers or employees of the state, counties or other public offices;
- ! With approval of a chancery or circuit court, issue subpoenas to examine records, etc. regarding persons, firms or other entities related to dealings with any state, county or other public entity;
- ! In lieu of conducting audits, examine audits of public hospitals or public school districts produced by certified public accountants. Provide audit programs and report formats to accountants conducting audits of public hospitals and public school districts;

- ! If funds are made available by the Legislature, contract for preparation of selected audits of departments, institutions, boards, commissions or other agencies of state government, county governments, public school districts, community college districts and any other public bodies supported by public funds, except municipalities, provide audit programs and report formats to accountants conducting contract audits;
- ! Establish training courses and programs for state and local government personnel under jurisdiction of the Office; and
- ! Upon written request of the Governor or member of the Legislature, audit any state or federal funds received by any nonprofit corporation.

Other responsibilities are given to the Office throughout sections of the Mississippi Code. However, most of these are addressed within the responsibilities mentioned above. When new programs are created or funded by the Legislature, the Office is often given audit or system-prescribing responsibility.

Audit Responsibility

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails either audit, review, recording, receipt, or investigative responsibility for over 1,000 entities in the following categories:

General State and Local Governments

General governments provide a wide range of services to their citizens and number the following:

State Agencies	114
Cities	298
Counties	82

Special-Purpose Governmental Entities

Most special-purpose governments provide a single, special service. Created by counties, municipalities or a combination of both, or by special legislation passed by the Legislature, all were designed to provide services not offered by individual general governments. In most cases, special-purpose governments are designed as authorities, agencies, boards or districts.

Mississippi special-purpose governmental units include, but are not limited to, the following:

Airport Authorities	59
Colleges	15
Universities	8
District Attorneys	22
Drainage Districts	58
Economic Development Districts	138
Fire Protection Districts	85
Flood Control Districts	4
Hospitals	67
Housing Authorities	Local
Human Resource Agencies	27
Industrial Development Districts	35
Libraries	48
Mental Health Centers	15
Park Districts	7
Planning and Development Districts	10
Port Authorities	6
Public Building Authorities	Local
School Districts	150
Soil and Water Conservation Districts	79
Tourism Bureaus	40
Utility Districts	28

The Office maintains some oversight responsibility for each. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations, for a number of reasons some of these do not fall into one of the general categories listed above.

Office Customers

Based on analysis of Mississippi statutes, the Office has identified and prioritized its customers to provide the above services in a manner to protect the public's interest. These include:

- 1) Citizens and taxpayers of the State of Mississippi
- 2) Legislative, Executive and Judicial Branches of state government
- 3) State and local governmental entities
- 4) Federal government
- 5) Other states

Citizens are prioritized as the most important Office customer, since providing services for and on their behalf is the reason government exists. The Office has primary responsibility for oversight of the taxpayers' state and often local government supporting funds.

Therefore, the primary purpose of the Office is protection of the interests of its most important customer, the taxpayers.

The legislative, executive, and judicial branches of state government, along with the Office, exist to serve citizens and taxpayers. Therefore the Office provides valuable services to these branches in performing their services to the citizens of the state.

State and local governmental entities are the primary recipients of Office services with customers receiving benefits from the services provided by this Office. Although state agencies are a part of the executive, legislative and judicial branches, state agencies are also considered separate Office customers since they are the subject of audits and are not always directly accountable to citizens and taxpayers. Although the focus of day-to-day Office work relates to state and local governmental entities, benefits accrue to higher prioritized customers: taxpayers, and legislative, executive, and judicial branches.

Because the federal government provides certain funds to the state, the state has reporting responsibilities to the federal government. Additionally, the Office's audit field work and reporting standards are controlled in part by the federal government. Since other states occasionally use our reports in their work, they are also considered valued Office customers.

Office of the State Auditor's Mission

Based on the purpose intended for the Office and the services the Office provides, the following mission statement was developed and published in fiscal year 1997:

The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.

Divisions

The Office of the State Auditor is composed of eight divisions. These divisions report to the Audit Department Director, Norman McLeod and include; (Exhibit A, page 6)

Administrative Services Division (page 8)

Jeff Adcock, Director

Average Daily Attendance Audit Division (page 9)

Shirley Crawford, Director

Financial & Compliance Audit Division (page 10)

Rodney Zeagler, CPA, Director

Information Technology Division (page 14)

Bennie Nutt, Director

Investigative Division (page 16)

Jesse Bingham, Director

Performance Audit Division (page 18)

Jeff Goodwin, CPA, Director

Property Audit Division (page 20)

Bill Pope, Director

Technical Assistance Division (page 21)

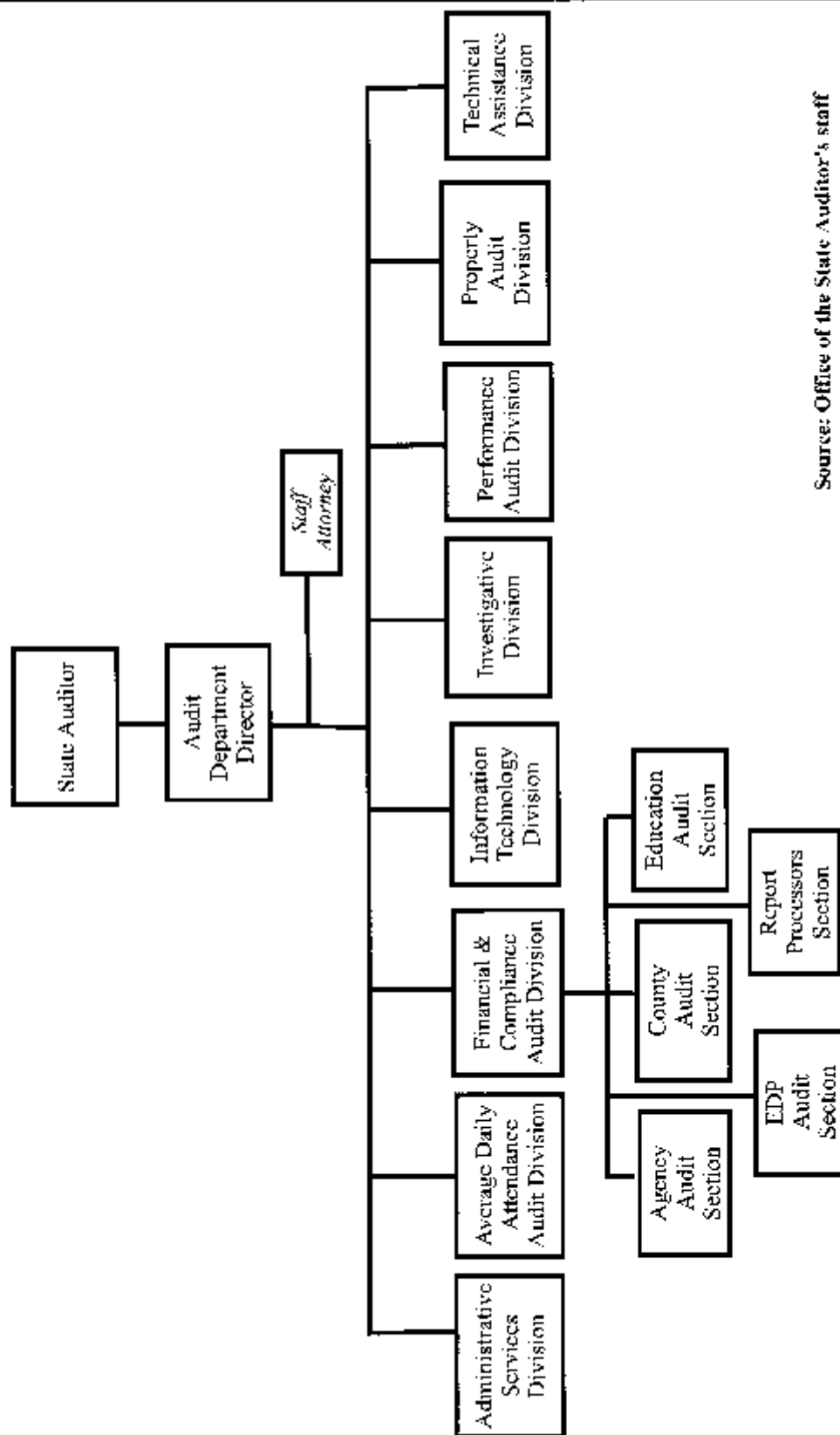
Rhuel Dickinson, CPA, Director

Office Goals

In accomplishing its mission the Office of the State Auditor has established the following goals:

- ! Establish accounting and financial reporting systems for all regional and local governmental entities. Consult with State Fiscal Officer in the establishment of accounting and financial reporting systems for the state;
- ! Perform or contract the necessary financial, compliance, performance, and investigative audits in accordance with professional standards;
- ! Train public officials in methods of conducting their duties in compliance with state law; and
- ! Comply with constitutional and statutory provisions.
- ! Make Government more accessible to the taxpayers.

Exhibit A
Office of the State Auditor
Organizational Structure
as of March 1, 1999



Source: Office of the State Auditor's staff

The Office will accomplish these goals by:

- ! Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- ! Providing timely technical assistance to representatives of state and local governments and the general public;
- ! Investigating state and local governments and government representatives and employees concerning legal compliance violations and accountability issues;
- ! Performing performance audits for state and local governments to improve accountability, economy and efficiency of government operations;
- ! Conducting state-wide property audits and performing average daily attendance counts for school districts; and
- ! Providing the Office and state and local governments assistance with their information management needs.
- ! Working with local governments to secure E-Government services for the taxpayers it serves.

Electronic Government

The Office of the State Auditor has taken a leading role in the development and implementation of E-Government in the State. As a result of the efforts of this office, taxpayers in thirteen counties now have the ability to pay their property taxes and renew their car tags via the internet. The OSA also hosted the first ever local E-government conference in conjunction with the Mississippi Technology Alliance. While displaying an aggressive role in E-government the OSA received the Center for Digital Government's coveted *"In The Arena Award."*

Professional Audit Standards

The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are the responsibility of every public servant, including those elected, appointed and employed. This public trust requires a diligent review and accounting for the financial reporting and performance of all entities entrusted with public funds. To perform this service, the Office complies with generally accepted government auditing standards (GAGAS) issued by the United States General Accounting Office and documented as Government Auditing Standards and generally accepted auditing standards (GAAS) published by the American Institute of Certified Public Accountants. The Office also abides by pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) where applicable. Additionally, the Office participates in a quality control review process whereby Office audits are periodically reviewed by other states' audit office personnel for compliance with the above standards. Also the Office's finances are reviewed by the Legislative PEER Committee to ensure all financial matters are in order.

What does all this mean? The Office sets high standards of performance for the auditors it hires and the work they perform. The trust placed with the Office by the public is not taken lightly, nor the responsibility ignored. These standards and the reviews the Office undergo help ensure the quality of the work prepared and presented to the public administrators of the public funds and resources on behalf of the citizens of the state, who are our primary customers and to whom we acknowledge a great responsibility.

Administrative Services Division

Our Administrative Services Division continues to perform in an exemplary manner by providing services for personnel matters, processing invoices, payroll, travel vouchers purchase orders for the office and all accounting functions including preparation of the departments GAAP package. The Division prepares invoices for services rendered by the office which account for nearly four million dollars or forty percent of our annual budget.

Accomplishments for 2002

In May 2002, the Administrative Services Division implemented the SPAHRS Travel Module providing that travel checks may now be paid by Direct Deposit. After careful consideration Mississippi Baptist Behavioral Health services was chosen as our Employee Assistance Program provider. This program offers 24 hour trained counselors to help resolve any personal conflicts that employees and their families may experience.

Average Daily Attendance Division

The Average Daily Attendance Division (ADA) was created to verify correct distribution of Minimum Foundation Program funds, a compliance function related to local school districts. ADA performs counts of school district pupils to determine the accuracy of school district attendance reports to the State Department of Education. By law, ADA performs a minimum of three unannounced counts of school children within designated units throughout the year. For 2002, 641 units were counted four times and 579 units were counted six times due to large discrepancies between the number of students on the rolls and the number of students present. School district reports are used by the State Department of Education to allocate Minimum Program Funds to local school districts. In 2002, the Minimum Foundation Program distributed \$1,478,134,412 (41.7%) of the state's entire general fund budget to support local school districts.

Accomplishments for 2002

During 2002, ADA accomplished the following:

- ! Issued and distributed the Average Daily Attendance Comprehensive Annual Report to the Governor, State Board of Education members, Public School Building Fund members, and local school district superintendents;
- ! Identified student count errors which is estimated to have saved the state \$1.4 million;
- ! Completed 9,974 student counts;
- ! Calculated average daily attendance at 461,453 for school year 2001-2002;
- ! Issued 37 letters of commendation to school districts;
- ! Performed fixed asset audits for 88 local school districts;
- ! Made random vehicle checks for correct markings in 177 municipalities and counties.

Financial and Compliance Audit Division

The Financial and Compliance Audit Division employs a majority of the employees of the Office and produces most of its published work. The Division is responsible for performing audits on 82 counties, 15 colleges, the university system, 150 local school districts and the State of Mississippi, which includes 114 state agencies. The Division also performs agreed-upon procedures on disaster claims of various entities in the state. To perform these audit duties, the Division is organized into five sections:

County Audit Section

Ed Yarborough, CPA, CIA, CFE, Director

Education Audit Section

Brent Ballard, CPA, Director

State Agency Audit Section

Bill Doss, CPA, Director

EDP Audit Section

Mike Sumrall, CISA, Supervisor

Report Processing Section

Frieda Bailey, Supervisor

Through this division, the Office accomplishes its primary statutory duties of:

- ! Examining the financial records and statements of counties, school districts, colleges, the university system and the State of Mississippi to determine accuracy and reliability;
- ! Reviewing, testing and evaluating state and local government control systems to ensure
 - the safeguarding of assets,
 - the legality, accuracy and reliability of financial transactions, records and statements, and
 - adherence to prescribed management control policies;
- ! Auditing and issuing opinions on financial statements of counties, school districts, colleges, the university system and the State of Mississippi;
- ! Issuing the State's Single Audit Report and single audit reports of counties, school districts, colleges and the university system;
- ! Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations;

- ! Auditing governmental entities seeking reimbursement for disaster losses; and
- ! Reviewing audits of college, county, school district and state agency financial statements performed by CPA firms.

To reduce travel time and expenses, the Division maintains staff in Jackson, with branch offices in Grenada and Ellisville. Pages 23 through 30, includes a listing of financial and compliance audits released by the Division during fiscal year ending June 30, 2002.

Audit Sections

A brief description of each of the audit sections is given below.

County Audit Section

The County Audit Section audits the 82 Mississippi counties. During fiscal year 2002, the County Audit Section released reports on 49 counties it audited. Also during this period, this Section released reports on 19 counties audited by CPA firms. Pages 31 through 32, includes a list of county audit reports released during fiscal year ended June 30, 2002, with the counties' total revenues, expenditures, assets and long-term debt.

Education Audit Section

The Education Audit Section is responsible for college and university audits and for local school district audits. College and university auditors are responsible for 15 public colleges, the Board of Trustees of the Institutions of Higher Learning, and eight public universities and their divisions. During fiscal year 2002, the Section audited and released reports for five colleges. Beginning in the fiscal year ended June 30, 1998, the Section audits the universities under the governance of the Board of Trustees of the Institutions of Higher Learning as a system. The Section audited and released the report in March 2002 for the university system for the fiscal year ended June 30, 2001. Separate management letters were issued to the universities and their divisions. Colleges not audited by this Section were audited by CPA firms under contracts supervised by the Education Section. Nine college audit reports issued by CPA firms were released during fiscal year 2002.

The Section is also responsible for conducting annual audits of the 150 public school districts in the state. During fiscal year 2002, the Section audited and released reports on 46 school districts. Public school districts not audited by this Section are audited by CPA firms under contracts supervised by the Education Audit Section. One-hundred-thirty five school district audit reports issued by CPA firms were released during fiscal year 2002.

Pages 33 through 37, includes a listing of the university system, colleges and local school districts audit reports released by the Division during fiscal year ending June 30, 2002, including summary financial information.

State Agency Audit Section

The State Agency Audit Section is responsible for the annual audit of the State of Mississippi, including the State's Comprehensive Annual Financial Report (CAFR) and its Single Audit Report.

EDP Audit Section

The EDP Audit Section works with the other sections to perform reviews of entities' electronic data processing systems.

Report Processing Section

The Report Processing Section finalizes all Division reports and processes them for publication.

Goals and Objectives

The goals and objectives of the Financial and Compliance Audit Division include the following:

- ▼ Perform more efficient and effective audits while maintaining current audit status and timely release of audits.
- ▼ Increase the use of computers in performing audit procedures and ensure the staff has access to the most up-to-date technology.
- ▼ Provide staff training on new technical pronouncements.
- ▼ Continue to reduce time between the completion of fieldwork and the issuance of the report.
- Increase the number of auditors in the EDP Audit Section.
- Revise various manuals for the professional staff and local government officials.

Accomplishments for 2002

The Financial and Compliance Audit Division accomplished many things during the 2002 fiscal year. Highlights of these accomplishments include:

- ! During fiscal year 2002, the County Audit Section released 68 audit reports. The reports covered Governmental and Expendable Trust Fund revenues of almost \$852.7 million, Governmental and Expendable Trust Fund expenditures of almost \$960.6 million assets in excess of \$2.6 billion and long-term debt in excess of almost \$675 million. Of these

amounts, audit coverage of approximately \$246 million revenues, \$275 million expenditures, \$763.7 million assets and \$177 million debt was provided by CPA firms.

- ! During fiscal year 2002, the College and University Unit in the Education Audit Section released 14 college audit reports. The reports covered current fund revenues of almost \$478 million, expenditures of almost \$467.2 million and assets in excess of \$122 million and plant fund assets of almost \$829.5 million. Of these amounts, audit coverage of approximately \$325 million current fund revenues, \$318 million current fund expenditures, \$87.3 million current fund assets and \$576 million plant fund assets was provided by CPA firms.
- ! During fiscal year 2002, the College and University Unit issued its fourth system-wide audit report on the State of Mississippi Institutions of Higher Learning. The report covered current fund revenues of approximately \$1.8 billion, expenditures of approximately \$1.7 billion and assets of approximately \$600 million and plant fund assets in excess of \$2.2 billion.
- ! During fiscal year 2002, the School Unit in the Education Audit Section released 181 school district audits. The reports covered Governmental and Expendable Trust Fund revenues of approximately \$3.5 billion, Governmental and Expendable Trust Fund expenditures of approximately \$3.7 billion, assets of approximately \$7 billion and long-term debt of approximately \$1.8 billion. Of these amounts, audit coverage of approximately \$2.6 billion revenues, \$2.7 billion expenditures, \$5.2 billion assets and \$1.3 billion debt was provided by CPA firms.
- ! During fiscal year 2002, Mississippi's 2001 CAFR and Single Audit Report were released. The State Agency Audit Section was responsible for auditing Governmental and Expendable Trust Funds revenues of approximately \$9.4 billion, including approximately \$3.5 billion of federal revenues; Governmental and Expendable Trust Funds expenditures of approximately \$9.2 billion; assets of approximately \$29 billion; and long-term debt of approximately \$2.7 billion.
- ! Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.
- ! Staff in the Division revised accounting and auditing manuals as necessary to comply with federal regulations and audit standards.

Information Technologies Division

The Information Technology Division is responsible for providing information technology and services to all employees of the Office of the State Auditor and other governmental entities that must comply with Office-issued requirements. The Division also conducts computer training, assists auditors with electronic data processing (EDP) audit reviews, procures computer hardware and software, develops and supports computerized applications, maintains a local area network, web server and email system, and provides technical support to the Office staff. The Division supports the Office by:

- ! Increasing Office employee productivity through automation;
- ! Improving technological support for all Office staff by focusing on service for the Office;
- ! Enhancing computer applications and implementing new information systems for other divisions;
- ! Assisting other divisions applying technology in performing audits;
- ! Procuring and implementing state-of-the-art hardware and software; and
- ! Educating Office staff in the use of information technology.

Accomplishments for 2002

Over the last year, the Division has successfully implemented several projects to improve the Agency operations.

Networking System

The Division successfully upgraded the core network operating system to Netware 6.0. The Division also implemented a Websense Internet filter server on a Windows 2000 Server platform for the purpose of monitoring, reporting, and filtering Internet traffic. The Division successfully upgraded the OSA E-Mail server to a version that supports HTTP mail to allow users to access their e-mail from the Internet when they are away from the office. The OSA Web server was also upgraded to a Windows 2000 Server platform.

Field Auditors

Due to the demands placed on the current field audit work force, there is constant need to provide updated software compatible with the entities we audit. The division purchased and installed Microsoft Office XP on the laptop computers for our field staff. As the entities we audit increase in technological abilities, so must we increase the methods by which we audit electronically. The Agency has started it's first paperless audit in Pike County.

Office Staff

The Division purchased and installed Microsoft Office XP for all users connected to the OSA network, upgraded the email client and completed required modifications to all applications.

The Division has successfully maintained all computer equipment and software to meet standards that will make the Office productive, provide audit services and satisfy concerns associated with the 21st century. As we have upgraded our technology, we have also donated equipment and maintained applications to assist other entities in technology advancement.

Future Plans

The Division plans to continue the long-range purchasing by replacing any computer related equipment that is not under manufactures warranty. The Division continues to pursue a wide area network for audit reports and investigative files from around the state to be downloaded directly to the main Office computers. This will expedite the audit report and investigative process. These advances should cut travel cost and enable more effective use of Office personnel. The Division continues to support the Agency in its efforts to perform paperless audits. The Division plans to purchase additional equipment and software to meet this goal.

Investigative Division

The Investigative Division is responsible for investigating allegations or suspected violations of the laws of the State of Mississippi by any state, county or local public official or other individual responsible for public assets. The primary focus of the Division is to detect and deter the misuse or misappropriation of public assets in the purchase, sale or use of any supplies, services, equipment or other property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. Based on a study conducted by the Association of Certified Fraud Examiners, the average organization loses about 6 percent of its total annual revenue to fraud and abuse committed by its own employees and management. Government waste, fraud and abuse represent a hidden tax on every family in Mississippi. This Division's responsibility is to cut that hidden tax.

Complaints are received from public officials, private citizens, auditors, the media and anonymous or public sources. All complaints are confidential.

Any information concerning possible violations should be forwarded to:

Office of the State Auditor
Attn: Jesse M. Bingham, Director
Investigative Division
P.O. Box 956
Jackson, MS 39205

Or reported by calling 601.576.2722 or toll free in-state 800.321.1275 and ask for The Investigative Division.

Accomplishments for 2002

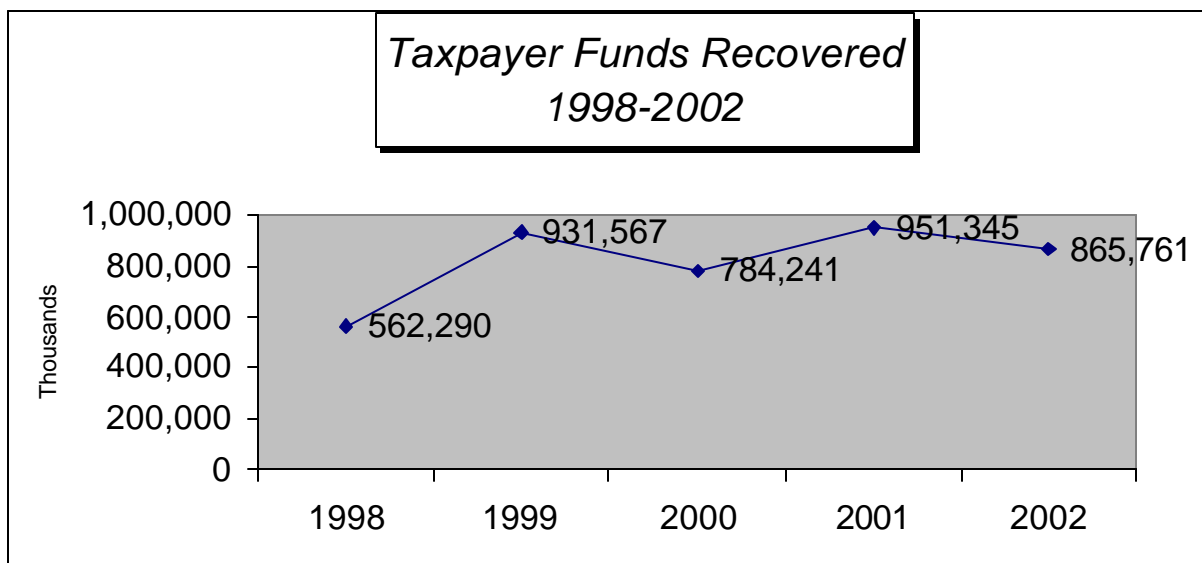
During Fiscal Year 2002, there were 177 cases of allegedly misused or misappropriated public assets opened in the Investigative Division. Of the cases opened, the allegations concerned:

Counties	83
Municipalities	37
State Agencies	17
Public School Districts	21
College & Universities	13
Other	<u>6</u>
Total	177

During Fiscal Year 2002, the Investigative Division:

- recovered \$485,913.00 and returned these funds to public entities;
- issued 14 Formal Demand letters totaling \$1,469,420.15
- closed 159 cases.

As demonstrated by the graph below, the State Auditor's Office strives to apprehend and make accountable public officials, employees and private citizens who abuse public assets. Additionally, through the audit process, which includes Financial and Compliance and Performance Audits, \$379,848 was recovered and returned to the proper governmental entity.



**Chart indicates the past five years of funds recovered*

Performance Audit Division

The Performance Audit Division was established to provide services to the Office, state and local governments, and citizens. While other divisions of the State Auditor are designed to detect governmental entities' errors or omissions, the Performance Audit Division is one of two Office Divisions, the other being Technical Assistance, designed to prevent problems and help government managers better perform their jobs. We perform this function by providing invaluable management information to enable managers to effectively and efficiently direct their organizations. Performance auditing is defined by the Government Auditing Standards, issued by the Comptroller General of the United States, as "*the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making.*" Public managers can not effectively manage without important-relevant-specific-useful information. The Performance Audit Division provides this information through independent assessments that can not be obtained any other way.

Government is designed to provide services to the citizens of this state. Performance audits can make government more accountable to citizens by determining programs' and services' effectiveness (does the agency get the intended job done) and efficiency (does the agency waste resources in accomplishing the intended job). Performance audits concentrate on laws and governing regulations, program purposes/goals, amount of resources, program operations and outputs and outcomes (the final results produced by a program).

Accomplishments for 2002

Major accomplishments by the Division for fiscal year 2002 were:

- *A review of Selected Operations of the Trauma Care Program in the State of Mississippi* (May 7, 2002) The State Health Officer of the Mississippi State Department of Health requested the Performance Audit Division review the functions of the administrative office of the Trauma Care Program to evaluate compliance with state regulations.
- *A Disclosure of Emergency Purchases Made by State Agencies in Fiscal Year 2000.* (December 14, 2001) Our review found, during fiscal year 2000, thirty-six emergency purchases were made at a cost to the state of \$1,673,701.83 by fifteen (15) state agencies. Documentation for these purchases is required to be submitted to the Department of Finance and Administration Office of Purchasing, (DFA), where DFA reviews these documents for completeness. Since DFA would have to be able to determine if an emergency situation detrimental to the state exists for each occurrence at every agency, DFA has not been given the authority to reject emergency purchases.

- *A Performance Review of the State and School Employees' Life and Health Insurance Plan* (July 25, 2001) While the Plan continues to operate at a deficit, actions by the Board have significantly reduced the deficit amount since December 2000 (from \$42.5 million at December 2000 to \$24.4 million at June 2001). The financial condition of the Plan has improved since December 2000 primarily as the result of premium increases, benefit changes, and an increase in the deductibles.
- Completed a compilation and regeneration of Bolivar County Circuit Clerk's financial records. For the years 1993 through 2000, the Bolivar County Circuit Clerk had not settled funds to all appropriate individuals as directed by the Bolivar County courts. Based on complaints to the court, we were requested to compile the Circuit Clerk's financial records and disburse funds collected from defendants to the appropriate parties.
- The Performance Audit Division assisted the Mississippi Attorney General's Office with an investigation of transportation cost for the Temporary Aid to Needy Families Program (TANF) of the Mississippi Department of Human Services (DHS). The joint investigation revealed: DHS case managers allowed TANF recipients to obtain jobs an unreasonable distance from their home; transportation routes were originating and ending from locations an unreasonable distance from the client's home and/or work; travel logs were incorrect and transportation contractors were paid as much as \$1.74 per mile.

Property Audit Division

The purpose of the Property Audit Division is to protect the public's trust by independently assessing state and local governmental entities to ensure that public property is properly procured, effectively managed in its dispersal and disposal and proper procedures are lawfully followed regarding the addition and deletion of fixed assets. In addition to verifying the existence of fixed assets, the Property Audit Division is responsible for maintaining a master inventory of fixed assets and periodic audits of state and local government asset maintenance records.

Accomplishments for 2002

The Division performs its duties and responsibilities in conformity with statutory mandates as set in Section 29-9-1, et seq, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 2002, the Division initiated property audits (verification) of fixed assets as follows:

State Agency and University audits -	107
County Government audits -	14
School District audits -	88

The Division maintains a master state-wide inventory for all assets owned by state agencies and universities. All reports for additions, deletions and adjustments by agencies and universities are submitted to the Division where the reports are reviewed and verified for accuracy.

The Division offered advisory and training sessions for the new data file structure for the reporting of assets under the GASB 34/35 statements. Division staff provided one-on-one technical support to property managers in complying with new reporting requirements. Technical assistance is offered to property managers to ensure continued effectiveness and to communicate statutory amendments, rule changes and management techniques.

Technical Assistance Division

The Technical Assistance Division was established to provide a mechanism through which state and local government officials can receive guidance to help comply with the many financial-and- compliance-related laws and regulations they enforce. This service enables public officials to address and resolve questions or minor problems before they result in misappropriated or misused public funds or resources.

The Division's staff of five Certified Public Accountants provide oral and/or written answers to literally thousands of inquires annually. The staff also conducts specialized training to update officials of the latest changes in laws and regulations that affect their jobs maintaining the public's resources and trust. Combined, the staff has over 100 years of experience in local and state government accounting and auditing.

Accomplishments for 2002

During fiscal year 2002, the Division performed the following services:

- ! Responded to approximately 8,930 telephone requests for technical assistance from the general public, public officials and employees, other agencies and governing authorities.
- ! Responded by letter or by E-mail to over 260 requests for statements of position of the Office of the State Auditor on legal requirements and department regulations. A statement of position is a written ruling stating the position or action our office will take on a situation that has already occurred or will occur in the future.
- ! Developed, published and distributed a monthly publication entitled "Technicalities" to over 3,900 public officials, employees, and practitioners. "Technicalities" is presented in a question and answer format and addresses current issues (legal compliance, accounting procedures, new AG opinions, changing legislation, and other matters) facing public officials and employees.
- ! Met with public officials and various other individuals on matters of concern in an effort to resolve problems and explain areas of statutory compliance, accounting procedures, office regulations, etc.
- ! Developed and conducted approximately 86 Educational and / or Required Certification Programs annually for various groups and associations. Examples include:

Mississippi Supervisors
Chancery Clerks
Circuit Clerks
County Administrators and Comptrollers
County Tax Assessors and Collectors
County Board Attorneys

Sheriffs
Purchase Clerks, Receiving Clerks, and Inventory Control Clerks
Justice Court Clerks
Municipal Aldermen, Councilmen and Mayors
Municipal Clerks and Court Clerks
Police Chiefs
Narcotic Task Forces
Municipal Board Attorneys
CPA's who conduct municipal, district attorney and other audits throughout the state
Election Commissioners
Fire Chiefs and Coordinators
Soil and Water as well as other assorted local commissions
Planning and Development Districts
Governmental Purchasing Agents
Prosecuting Attorneys
Association of Government Accountants
Local School Boards and School Officials

Other accomplishments during 2002:

- ! Reviewed and filed all official opinions of the Attorney General for research purposes.
- ! Provided legislators with information concerning proposed legislation upon request and met with or testified before legislative bodies to explain the intent or effect of proposed legislation.
- ! Compiled the annual update of the legal digest for Mississippi counties.
- ! Scheduled and conducted continuing education for the staff of the Office of the State Auditor.
- ! Assisted with the update of the County Financial Accounting Manual.

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Released in July 2001

Jones County	September 30, 2000
Lowndes County	September 30, 2000
Pearl River County	September 30, 2000
Tallahatchie County	September 30, 2000

Booneville School District	June 30, 2000
Brookhaven School District	June 30, 2000
Coffeetown School District	June 30, 2000
Columbus Municipal School District	June 30, 2000
East Tallahatchie Consolidated School District	June 30, 2000
Forrest County School District	June 30, 2000
Greenwood Public School District	June 30, 2000
Hancock County School District	June 30, 2000
Hinds County School District	June 30, 2000
Hollandale School District	June 30, 2000
Houston School District	June 30, 2000
Humphreys County School District	June 30, 2000
McComb Separate School District	June 30, 2000
Oktibbeha County School District	June 30, 2000
Pontotoc City Schools	June 30, 2000
Pontotoc County School District	June 30, 2000
Smith County School District	June 30, 2000
South Delta School District	June 30, 2000
Tate County School District	June 30, 2000
Union Public School District	June 30, 2000
Vicksburg-Warren School District	June 30, 2000
Winona Public School District	June 30, 2000

Copiah-Lincoln Community College	June 30, 2000
Holmes Community College	June 30, 2000
Itawamba Community College	June 30, 2000
Mississippi Gulf Coast Community College	June 30, 2000

Released in August 2001

Alcorn County	September 30, 2000
Benton County	September 30, 2000
Calhoun County	September 30, 2000
Coahoma County	September 30, 2000
Humphreys County	September 30, 2000
Jasper County	September 30, 2000
Jefferson Davis County	September 30, 2000
Kemper County	September 30, 2000
Lamar County	September 30, 2000

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Neshoba County	September 30, 2000
Smith County	September 30, 2000
Wilkinson County	September 30, 2000
Winston County	September 30, 2000
Calhoun County School District	June 30, 2000
Claiborne County School District	June 30, 2000
Coahoma County School District	June 30, 2000
Columbia School District	June 30, 2000
Copiah County School District	June 30, 2000
Enterprise School District	June 30, 2000
Forest Municipal School District	June 30, 2000
Greene County School District	June 30, 2000
Gulfport School District	June 30, 2000
Kosciusko School District	June 30, 2000
Lafayette County School District	June 30, 2000
Leake County School District	June 30, 2000
Louisville Municipal School District	June 30, 2000
Lowndes County School District	June 30, 2000
Lumberton Public School District	June 30, 2000
Petal Municipal School District	June 30, 2000
Philadelphia Public School District	June 30, 2000
Rankin County School District	June 30, 2000
Webster County School District	June 30, 2000
Wilkinson County School District	June 30, 2000
Yazoo City Municipal School District	June 30, 2000

Released in September 2001

Carroll County	September 30, 2000
Franklin County	September 30, 2000
George County	September 30, 2000
Monroe County	September 30, 2000
Quitman County	September 30, 2000
Scott County	September 30, 2000
Tishomingo County	September 30, 2000
Durant Public School District	June 30, 2000
Greenville Public Schools	June 30, 2000
Jackson Public School District	June 30, 2000
Madison County School District	June 30, 2000
North Panola School District	June 30, 2000
Pascagoula Municipal Separate School District	June 30, 2000
South Panola School District	June 30, 2000
West Tallahatchie Consolidated School District	June 30, 2000

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Coahoma Community College & Agriculture High School	June 30, 2000
Mississippi Delta Community College	June 30, 2000

Released in October 2001

DeSoto County	September 30, 2000
Lincoln County	September 30, 2000
Oktibbeha County	September 30, 2000
Rankin County	September 30, 2000
Webster County	September 30, 2000

Aberdeen School District	June 30, 1999
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Lauderdale County School District	June 30, 2000
Leflore County School District	June 30, 2000
Neshoba County School District	June 30, 2000
West Point School District	June 30, 2000
Yazoo County School District	June 30, 2000

Attala County School District	June 30, 2001
Covington County School District	June 30, 2001

Released in November 2001

Amite County	September 30, 2000
Clay County	September 30, 2000
Lee County	September 30, 2000
Madison County	September 30, 2000
Washington County	September 30, 2000

Tupelo Public School District	June 30, 2000
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Durant Public School District	June 30, 2001
Indianola School District	June 30, 2001
North Tippah Consolidated School District	June 30, 2001
Senatobia Municipal School District	June 30, 2001

Released in December 2001

Issaquena County	September 30, 2000
Montgomery County	September 30, 2000

Brookhaven School District	June 30, 2001
Calhoun County School District	June 30, 2001

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Choctaw County School District	June 30, 2001
Columbus Municipal School District	June 30, 2001
Jones County School District	June 30, 2001
Lawrence County School District	June 30, 2001
Lumberton Public School District	June 30, 2001
Quitman Consolidated School District	June 30, 2001
Rankin County School District	June 30, 2001
Water Valley School District	June 30, 2001

Hinds Community College	June 30, 2000
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East Mississippi Community College	June 30, 2001
Northwest Mississippi Community College	June 30, 2001

Released in January 2002

Chickasaw County	September 30, 2000
Choctaw County	September 30, 2000
Greene County	September 30, 2000
Jefferson County	September 30, 2000
Leake County	September 30, 2000
Marshall County	September 30, 2000
Pontotoc County	September 30, 2000
Walthall County	September 30, 2000

Harrison County	September 30, 2001
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Moss Point School District	June 30, 2000
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Biloxi Public School District	June 30, 2001
Clarksdale Municipal School District	June 30, 2001
Forrest County School District	June 30, 2001
Franklin County School District	June 30, 2001
Gulfport School District	June 30, 2001
Harrison County School District	June 30, 2001
Houston School District	June 30, 2001
Jackson County School District	June 30, 2001
Leland School District	June 30, 2001
Marion County School District	June 30, 2001
McComb Separate School District	June 30, 2001
Newton County School District	June 30, 2001
North Pike Consolidated School District	June 30, 2001
Ocean Springs School District	June 30, 2001
Oktibbeha County School District	June 30, 2001
Pearl Public School District	June 30, 2001
South Delta School District	June 30, 2001

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Pearl River Community College

June 30, 2001

Expressed opinion on the State of Mississippi
general purpose financial statements issued by the
Department of Finance & Administration in the
Comprehensive Annual Financial Report (CAFR)

June 30, 2001

Released in February 2002

Attala County

September 30, 2000

Yazoo County

September 30, 2000

Simpson County School District

June 30, 2000

Amory School District

June 30, 2001

Corinth School District

June 30, 2001

Enterprise School District

June 30, 2001

Jefferson County School District

June 30, 2001

Jefferson Davis County School District

June 30, 2001

Natchez-Adams School District

June 30, 2001

Newton Municipal School District

June 30, 2001

North Bolivar School District

June 30, 2001

Shaw School District

June 30, 2001

Wayne County School District

June 30, 2001

Released in March 2002

Hancock County

September 30, 2000

Lafayette County

September 30, 2000

Lawrence County

September 30, 2000

Marion County

September 30, 2000

Prentiss County

September 30, 2000

Tate County

September 30, 2000

Union County

September 30, 2000

Aberdeen School District

June 30, 2000

George County School District

June 30, 2000

Carroll County School District

June 30, 2001

Coffeeville School District

June 30, 2001

Drew School District

June 30, 2001

Hattiesburg Public School District

June 30, 2001

Holly Springs School District

June 30, 2001

Kosciusko School District

June 30, 2001

Lafayette County School District

June 30, 2001

Louisville Municipal School District

June 30, 2001

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

<u>GOVERNMENT ENTITY</u>	<u>PERIOD ENDED</u>
Marshall County School District	June 30, 2001
Okolona Municipal Separate School District	June 30, 2001
Oxford School District	June 30, 2001
Pass Christian Public School District	June 30, 2001
Richton School District	June 30, 2001
South Tippah School District	June 30, 2001
Starkville School District	June 30, 2001
Vicksburg-Warren School District	June 30, 2001
Webster County School District	June 30, 2001
Mississippi Gulf Coast Community College	June 30, 2001
Northeast Mississippi Community College	June 30, 2001
State of Mississippi Institutions of Higher Learning	June 30, 2001
State of Mississippi Single Audit Report	June 30, 2001
<u>Released in April 2002</u>	
Tippah County	September 30, 2000
Hinds County	September 30, 2001
Jones County	September 30, 2001
Newton County	September 30, 2001
Pearl River County	September 30, 2001
Aberdeen School District	June 30, 2001
Amite County School District	June 30, 2001
Bay St. Louis-Waveland School District	June 30, 2001
Booneville School District	June 30, 2001
Canton Public School District	June 30, 2001
Cleveland School District	June 30, 2001
Coahoma County School District	June 30, 2001
East Tallahatchie Consolidated School District	June 30, 2001
Forest Municipal School District	June 30, 2001
Hancock County School District	June 30, 2001
Hinds County School District	June 30, 2001
Hollandale School District	June 30, 2001
Holmes County School District	June 30, 2001
Humphrey County School District	June 30, 2001
Montgomery County School District	June 30, 2001
Mound Bayou Public Schools	June 30, 2001
Nettleton School District	June 30, 2001
New Albany Public School District	June 30, 2001
Petal School District	June 30, 2001
Picayune School District	June 30, 2001
Pontotoc County School District	June 30, 2001

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

<u>GOVERNMENT ENTITY</u>	<u>PERIOD ENDED</u>
Quitman County School District	June 30, 2001
Tunica County School District	June 30, 2001
Union County School District	June 30, 2001
Walthall County School District	June 30, 2001
West Bolivar School District	June 30, 2001
West Tallahatchie Consolidated School District	June 30, 2001
Wilkinson County School District	June 30, 2001
Southwest Mississippi Community College	June 30, 2001

Released in May 2002

Itawamba County	September 30, 2000
Leflore County	September 30, 2001
Pike County	September 30, 2001
Quitman County	September 30, 2001
Alcorn County School District	June 30, 2000
Benoit School District	June 30, 2001
DeSoto County School District	June 30, 2001
East Jasper School District	June 30, 2001
George County School District	June 30, 2001
Greene County School District	June 30, 2001
Greenville Public Schools	June 30, 2001
Hazlehurst City School District	June 30, 2001
Lowndes County School District	June 30, 2001
Meridian Separate School District	June 30, 2001
Moss Point School District	June 30, 2001
Pascagoula Municipal Separate School District	June 30, 2001
Pearl River County School District	June 30, 2001
Perry County School District	June 30, 2001
Poplarville Special Municipal Separate School District	June 30, 2001
Prentiss County School District	June 30, 2001
Stone County School District	June 30, 2001
Tishomingo County Special Municipal Separate School District	June 30, 2001
Yazoo City Municipal School District	June 30, 2001
Copiah-Lincoln Community College	June 30, 2001

Released in June 2002

Attala County	September 30, 2001
Forrest County	September 30, 2001
Lamar County	September 30, 2001

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2002

GOVERNMENT ENTITY

PERIOD ENDED

Oktibbeha County	September 30, 2001
Panola County	September 30, 2001
Benton County School District	June 30, 2001
Clinton Public School District	June 30, 2001
Itawamba County School District	June 30, 2001
Laurel School District	June 30, 2001
Leake County School District	June 30, 2001
Long Beach School District	June 30, 2001
Monroe County School District	June 30, 2001
Neshoba County School District	June 30, 2001
Noxubee County School District	June 30, 2001
Philadelphia Public School District	June 30, 2001
Tate County School District	June 30, 2001
Winona Public School District	June 30, 2001

County Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
Counties Audited by CPA Firms					
2000	Benton County	3,745,910	3,147,138	7,358,144	158,277
2000	Calhoun County	5,698,506	5,315,628	14,750,706	2,252,772
2000	Carroll County	7,603,776	7,156,324	22,581,331	7,929,399
2000	Choctaw County	3,609,514	9,639,295	10,324,484	901,981
2000	Coahoma County	20,930,010	21,705,944	109,811,454	3,081,618
2000	Franklin County	4,374,716	3,896,538	14,181,946	1,034,376
2000	Jasper County	7,011,944	9,948,663	22,631,034	6,096,653
2000	Jefferson Davis County	5,467,700	4,797,252	12,800,832	0
2000	Kemper County	4,061,804	4,748,348	16,329,861	1,889,499
2000	Monroe County	11,562,767	12,374,467	44,622,302	7,795,184
2000	Neshoba County	7,979,376	7,616,658	24,327,588	6,085,426
2000	Pearl River County	12,153,904	13,715,507	16,867,942	1,777,620
2000	Pontotoc County	7,073,429	7,470,622	17,476,963	1,097,104
2000	Scott County	9,203,435	11,128,337	21,268,477	4,081,201
2000	Tishomingo County	6,253,619	6,076,651	23,608,604	415,553
2000	Winston County	6,490,510	6,605,171	40,508,302	8,826,280
2001	Forrest County	24,885,714	24,637,270	88,093,115	25,023,076
2001	Harrison County	83,920,399	101,774,534	236,857,947	96,651,095
2001	Pearl River County	14,197,541	13,293,930	19,292,112	1,970,683
TOTAL BY CPA FIRMS		\$ 246,224,574	275,048,277	763,693,144	177,067,797

Counties Audited by OSA

2000	Alcorn County	11,977,594	12,331,183	29,908,890	8,686,049
2000	Amite County	5,105,726	5,061,455	14,445,072	1,453,333
2000	Attala County	6,541,668	6,759,180	20,201,551	829,006
2000	Chickasaw County	6,284,053	6,403,105	14,779,506	2,397,736
2000	Clay County	6,295,223	6,706,476	19,673,985	3,101,711
2000	DeSoto County	35,480,593	59,219,285	124,008,132	63,020,002
2000	George County	7,817,563	8,592,733	14,491,370	2,336,415
2000	Greene County	4,850,236	5,722,551	12,290,503	3,822,990
2000	Hancock County	18,929,164	20,744,367	39,849,226	9,524,155
2000	Humphreys County	5,020,451	5,275,856	11,062,103	4,520,588
2000	Issaquena County	4,689,157	4,574,737	14,539,066	5,301,316
2000	Itawamba County	5,471,806	5,679,305	21,648,020	4,983,950
2000	Jefferson County	6,875,374	7,055,100	20,328,592	8,474,624
2000	Jones County	19,118,412	21,033,926	71,765,373	28,433,783
2000	Lafayette County	11,572,880	11,511,584	67,167,550	19,850,898
2000	Lamar County	16,135,107	16,807,792	40,312,808	12,087,713
2000	Lawrence County	5,784,392	7,238,923	20,643,041	4,069,462
2000	Leake County	9,037,365	10,654,220	27,688,263	8,556,788
2000	Lee County	21,608,018	21,641,418	83,645,029	9,469,976
2000	Lincoln County	9,285,723	12,484,763	23,697,995	3,979,414
2000	Lowndes Co	22,079,470	22,079,934	79,118,408	10,968,571
2000	Madison County	25,204,274	29,736,263	75,030,283	31,163,219
2000	Marion County	10,624,673	10,169,605	28,533,528	8,933,830
2000	Marshall County	12,078,063	12,315,264	38,201,834	10,514,253
2000	Montgomery County	4,588,155	5,027,399	13,128,211	1,527,151
2000	Oktibbeha County	10,959,527	10,496,001	25,859,390	2,917,342
2000	Prentiss County	6,001,234	6,354,359	22,757,351	9,905,933

**County Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
Counties Audited by OSA (continued)					
2000	Quitman County	4,764,070	5,969,253	12,812,613	3,128,982
2000	Rankin County	35,588,334	42,889,954	150,791,576	32,345,882
2000	Smith County	5,835,947	6,258,089	14,498,436	2,026,943
2000	Tallahatchie County	6,537,313	7,763,944	14,220,849	2,880,253
2000	Tate County	8,833,640	11,551,757	36,280,184	9,460,038
2000	Tippah County	6,065,395	6,795,307	9,740,728	1,428,464
2000	Union County	8,194,509	8,417,574	38,054,690	5,074,839
2000	Walthall County	4,469,411	5,578,278	12,111,974	1,952,489
2000	Washington County	23,892,687	24,597,176	50,465,501	13,737,579
2000	Webster County	4,034,098	4,529,592	8,162,803	1,504,924
2000	Wilkinson County	4,560,501	4,621,384	9,180,437	1,325,788
2000	Yazoo County	10,141,145	11,871,239	40,950,552	17,876,724
2001	Attala County	7,116,440	7,493,617	21,067,236	795,098
2001	Hinds County	64,060,832	65,387,116	153,192,266	39,611,483
2001	Jones County	19,455,150	28,640,835	74,654,322	30,143,541
2001	Lamar County	17,453,393	18,872,642	50,312,613	16,845,536
2001	Leflore County	18,017,416	19,549,563	46,776,086	17,528,950
2001	Newton County	5,358,889	6,229,035	12,582,288	2,548,993
2001	Oktibbeha County	11,694,415	11,622,861	32,640,987	5,581,487
2001	Panola County	12,324,509	15,326,514	38,651,941	7,516,305
2001	Pike County	14,282,697	15,061,945	43,464,008	936,862
2001	Quitman County	4,336,278	4,787,474	12,769,286	2,850,556
TOTAL BY OSA		\$ 606,432,970	685,491,933	1,858,156,456	497,931,924
COMBINED TOTAL		\$ 852,657,544	960,540,210	2,621,849,600	674,999,721

* Includes Governmental Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)

**College Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002**

		Current Funds				Plant Fund	
Year	College	Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Total Assets	Total Assets
Colleges Audited by CPA Firms							
2000	Itawamba Community College	30,048,440	28,785,710	3,577,491	11,817,327	9,511,307	51,715,261
2000	Hinds Community College	81,208,742	81,430,069	12,148,203	29,702,586	18,988,891	139,152,029
2001	Copiah-Lincoln Community College	25,583,578	24,935,806	3,300,866	8,128,026	4,251,698	47,359,458
2001	East MS Community College	21,860,682	21,554,279	3,076,652	6,832,603	4,575,107	28,618,530
2001	MS Gulf Coast Community College	59,230,372	58,095,673	9,024,052	22,852,343	15,746,239	99,363,349
2001	Northeast MS Community College	26,622,030	26,650,400	3,426,082	10,259,239	10,505,096	54,218,122
2001	Northwest MS Community College	38,354,209	35,778,075	5,442,321	13,430,144	10,262,840	66,387,370
2001	Pearl River Community College	27,257,592	26,555,049	3,723,357	9,636,932	5,227,986	54,151,094
2001	Southwest MS Community College	14,930,014	14,244,618	2,035,544	6,183,353	8,280,574	35,033,358
TOTAL BY CPA FIRMS		\$ 325,095,659	318,029,679	45,754,568	118,842,553	87,349,738	575,998,571
Colleges Audited by OSA							
2000	Coahoma Community College & Agr HS	17,449,852	17,013,542	1,507,281	5,519,561	2,736,384	35,343,353
2000	Copiah-Lincoln Community College	26,469,655	25,721,307	2,997,756	8,869,314	3,666,376	45,913,069
2000	Holmes Community College	23,552,293	22,245,128	3,218,039	9,500,760	5,334,394	44,502,695
2000	MS Delta Community College	26,002,319	25,835,042	2,751,875	9,611,689	6,814,735	33,801,508
2000	MS Gulf Coast Community College	59,248,096	58,272,407	8,312,812	25,163,027	16,156,124	93,908,597
TOTAL BY OSA		\$ 152,722,215	149,087,426	18,787,763	58,664,351	34,708,013	253,469,222
COMBINED TOTAL		\$ 477,817,874	467,117,105	64,542,331	177,506,904	122,057,751	829,467,793

**University System Audit Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002**

Year	University System	Current Funds					Plant Fund
		Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Total Assets	Total Assets
University System Audited by OSA							
2001	State of Mississippi Institutions of Higher Learning	1,843,311,534	1,723,765,456	242,302,278	598,609,057	599,825,465	2,268,100,270
TOTAL BY OSA		\$ 1,843,311,534	1,723,765,456	242,302,278	598,609,057	599,825,465	2,268,100,270

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)

**School District Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
School Districts Audited by CPA Firms					
1999	Aberdeen School District	11,300,395	11,795,113	16,140,895	3,866,153
2000	Aberdeen School District	11,361,090	12,460,424	16,469,485	3,624,271
2000	Alcorn County School District	20,796,913	23,470,488	44,828,078	8,733,328
2000	Brookhaven School District	17,743,635	18,988,118	37,560,938	11,397,160
2000	Claiborne County School District	13,406,227	14,436,274	29,440,248	6,606,925
2000	Coffeeville School District	5,274,938	6,009,629	7,832,585	1,994,473
2000	Columbia School District	10,611,762	14,727,608	35,056,090	10,905,362
2000	Copiah County School District	16,144,144	18,697,602	26,621,927	7,696,698
2000	Forest Municipal School District	9,369,038	9,717,560	15,241,551	4,743,729
2000	Forrest County School District	15,120,165	16,423,909	30,922,265	9,051,996
2000	George County School District	19,298,768	19,999,139	45,187,261	12,474,659
2000	Greene County School District	10,109,883	10,271,496	13,865,635	225,136
2000	Greenwood Public School District	21,391,628	21,509,731	37,420,797	6,884,484
2000	Gulfport School District	42,467,091	44,068,373	98,578,115	27,223,271
2000	Hancock County School District	24,168,242	32,002,030	91,030,362	31,154,835
2000	Hinds County School District	31,756,729	38,981,006	112,636,201	45,787,855
2000	Hollandale School District	8,344,751	8,747,417	10,398,287	3,652,901
2000	Jackson Public School District	197,689,770	210,959,549	336,712,528	73,312,016
2000	Kosciusko School District	11,459,193	12,472,160	27,875,552	7,184,806
2000	Lauderdale County School District	34,201,581	38,313,259	59,261,407	13,407,664
2000	Leake County School District	16,415,809	19,347,265	34,781,767	8,391,324
2000	Leflore County School District	17,042,182	17,381,081	22,095,602	4,097,672
2000	Lumberton Public School District	4,891,431	4,836,062	10,480,220	2,027,958
2000	Madison County School District	49,993,955	49,734,107	134,621,312	43,928,327
2000	McComb Separate School District	18,498,590	18,141,001	22,795,399	6,435,872
2000	Moss Point School District	25,973,880	26,587,483	30,396,856	265,603
2000	Neshoba County School District	13,787,602	15,609,477	28,943,015	5,573,334
2000	North Panola School District	11,226,854	12,494,633	20,986,884	5,871,033
2000	Oktibbeha County School District	8,496,203	9,440,246	13,597,623	2,845,988
2000	Pascagoula Municipal Separate School District	48,488,231	57,611,261	108,371,234	23,170,846
2000	Philadelphia Public School District	6,863,471	9,789,982	18,936,919	5,806,561
2000	Pontotoc City School District	11,266,388	11,396,555	26,200,311	6,590,237
2000	Simpson County School District	22,482,623	28,366,522	43,169,541	7,550,401
2000	Smith County School District	15,987,433	17,697,378	37,086,852	6,594,688
2000	Tate County School District	14,388,551	15,490,696	25,773,364	6,820,026
2000	Union Public School District	5,055,025	5,694,776	8,027,653	1,401,728
2000	West Point School District	19,769,439	23,423,414	43,647,807	14,202,072
2000	Wilkinson County School District	10,087,359	10,591,920	18,651,290	4,206,244
2000	Winona Public School District	8,041,868	8,308,406	12,067,044	2,258,177
2000	Yazoo County School District	10,011,604	10,450,226	17,494,912	2,157,408
2001	Aberdeen School District	12,380,006	12,316,608	15,876,697	3,250,194
2001	Amite County School District	9,839,047	10,069,611	18,341,737	1,821,353
2001	Amory School District	10,167,162	10,247,070	20,812,229	6,598,489
2001	Attala County School District	9,902,436	8,986,169	20,871,047	2,734,686
2001	Bay St. Louis-Waveland School District	15,638,174	16,964,973	34,848,733	11,776,589
2001	Benton County School District	7,735,294	8,748,501	12,222,837	2,280,101
2001	Biloxi Public School District	46,993,786	58,341,423	208,818,829	71,196,479
2001	Booneville School District	7,284,667	7,486,962	15,638,559	1,861,607

School District Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
School Districts Audited by CPA Firms (continued)					
2001	Calhoun County School District	13,938,520	15,607,801	25,532,912	5,077,013
2001	Canton Public School District	18,673,563	17,601,950	39,106,396	10,930,860
2001	Choctaw County School District	11,426,379	10,984,678	21,862,826	3,773,639
2001	Clarksdale Municipal School District	21,169,001	22,117,787	42,643,389	14,791,812
2001	Cleveland School District	22,776,617	23,858,717	29,106,143	9,227,712
2001	Clinton Public School District	26,528,544	27,278,860	54,111,194	10,849,168
2001	Coahoma County School District	13,432,451	13,387,032	20,809,648	7,743,272
2001	Columbus Municipal School District	34,361,230	34,334,696	61,031,101	16,452,467
2001	Covington County School District	19,069,225	18,636,408	26,702,919	2,492,264
2001	Drew School District	4,640,667	4,699,304	7,187,719	1,413,043
2001	Durant Public School District	3,562,650	3,412,152	5,765,632	1,259,762
2001	East Jasper School District	8,183,587	7,610,913	16,580,512	4,002,537
2001	East Tallahatchie Consolidated School District	8,923,568	9,009,869	8,386,118	336,375
2001	Enterprise School District	5,323,892	5,498,636	8,528,061	2,052,118
2001	Forest Municipal School District	9,537,003	10,697,936	15,980,942	5,002,178
2001	Forrest County School District	15,935,308	17,652,283	31,414,710	8,509,236
2001	Franklin County School District	12,002,302	11,596,109	16,394,788	1,044,043
2001	George County School District	19,923,346	19,503,089	45,027,981	11,910,264
2001	Greene County School District	11,271,840	11,052,981	15,091,316	335,545
2001	Greenville Public Schools	42,844,109	44,132,265	59,337,792	17,341,425
2001	Gulfport School District	44,596,300	45,772,110	99,238,742	26,302,139
2001	Hancock County School District	25,520,347	27,169,428	87,682,889	29,851,982
2001	Harrison County School District	69,026,671	71,290,698	143,410,931	45,110,563
2001	Hattiesburg Public School District	33,443,569	33,394,351	53,651,459	15,543,307
2001	Hazlehurst City School District	10,090,162	10,040,499	12,986,477	3,311,533
2001	Hinds County School District	33,885,768	33,539,523	113,891,216	43,671,231
2001	Hollandale School District	8,780,093	9,731,570	10,336,932	3,341,544
2001	Holly Springs School District	10,398,725	10,398,573	24,134,948	6,980,966
2001	Holmes County School District	20,153,707	22,600,072	39,477,076	10,759,107
2001	Humphrey County School District	12,478,064	12,892,110	29,718,101	5,616,717
2001	Itawamba County School District	19,488,702	19,748,237	48,160,066	10,905,156
2001	Jackson County School District	44,204,828	44,040,200	81,401,856	18,659,587
2001	Jefferson County School District	10,764,824	11,730,385	15,411,420	4,022,352
2001	Jefferson Davis County School District	14,111,669	14,339,491	34,430,425	7,168,094
2001	Jones County School District	43,497,882	44,087,998	90,647,134	24,044,184
2001	Lafayette County School District	13,736,774	14,445,262	8,596,976	28,105,163
2001	Laurel School District	20,139,593	20,109,023	22,709,364	4,756,391
2001	Lawrence County School District	13,773,418	13,763,181	19,509,139	2,012,240
2001	Leake County School District	18,399,300	17,461,313	36,061,003	8,018,484
2001	Long Beach School District	18,985,088	19,567,123	30,535,039	7,928,743
2001	Lowndes County School District	30,018,419	28,899,983	77,331,773	15,563,796
2001	Lumberton Public School District	5,532,896	6,237,451	12,206,276	2,449,750
2001	Marion County School District	16,906,199	17,588,560	39,415,741	10,313,367
2001	Marshall County School District	16,761,878	19,666,908	45,577,959	15,089,343
2001	McComb Separate School District	19,836,169	20,373,106	25,575,664	7,209,005
2001	Meridian Separate School District	43,082,838	42,976,162	48,698,342	5,697,082
2001	Monroe County School District	14,316,954	14,071,937	27,839,871	5,803,098
2001	Montgomery County School District	4,686,202	5,376,011	7,399,385	1,318,922
2001	Moss Point School District	26,072,639	26,341,175	30,489,266	423,120
2001	Mound Bayou Public Schools	5,455,554	5,600,452	6,703,238	1,257,741
2001	Natchez-Adams School District	30,848,420	35,396,307	82,620,764	16,823,343
2001	Neshoba County School District	14,962,692	14,985,879	30,364,917	6,134,062
2001	New Albany Public School District	12,921,891	13,401,501	37,071,888	11,964,892
2001	North Bolivar School District	6,996,153	7,108,215	7,348,982	2,626,438
2001	North Pike Consolidated School District	7,861,432	7,618,672	12,145,630	1,177,987
2001	Noxubee County School District	15,122,606	18,541,918	43,391,941	9,845,405

School District Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
School Districts Audited by CPA Firms (continued)					
2001	Ocean Springs School District	27,113,373	26,050,733	58,483,901	7,519,909
2001	Okolona Municipal Separate School District	5,320,300	5,340,517	8,848,312	2,218,361
2001	Oktibbeha County School District	9,526,790	10,045,606	14,188,887	3,563,455
2001	Oxford School District	19,055,114	19,101,356	50,445,561	16,067,918
2001	Pascagoula Municipal Separate School District	49,953,821	49,637,147	106,409,934	20,573,435
2001	Pearl Public School District	21,054,038	21,222,541	50,916,112	11,307,639
2001	Pearl River County School District	12,676,859	12,724,599	29,257,849	8,813,969
2001	Perry County School District	8,913,800	9,247,707	19,305,977	3,812,530
2001	Petal School District	20,986,888	20,914,870	35,888,601	6,767,164
2001	Philadelphia Public School District	7,031,825	7,614,314	18,589,868	5,710,034
2001	Picayune School District	21,397,316	21,413,972	26,007,299	6,272,722
2001	Pontotoc County School District	15,822,217	15,406,907	20,227,259	4,195,409
2001	Prentiss County School District	15,302,741	17,392,504	24,783,472	7,560,125
2001	Quitman County School District	9,054,202	9,217,752	12,095,952	2,414,069
2001	Quitman Consolidated School District	13,785,899	15,685,881	28,751,946	2,712,256
2001	Rankin County School District	78,613,479	79,339,651	165,155,462	37,730,811
2001	Shaw School District	5,284,644	5,542,934	5,693,955	1,381,968
2001	South Delta School District	9,610,013	9,203,201	11,481,131	301,074
2001	South Tippah School District	14,370,964	14,170,871	19,233,796	143,099
2001	Starkville School District	29,177,274	29,555,203	48,036,641	13,672,082
2001	Stone County School District	15,024,874	15,054,004	25,891,904	5,759,737
2001	Tate County School District	14,903,408	15,656,754	25,176,255	6,635,903
2001	Tishomingo County Spec. Mun. Sep. Sch. Dist.	18,390,692	17,580,075	37,453,368	2,183,047
2001	Union County School District	12,701,665	12,966,380	22,036,550	4,941,128
2001	Water Valley School District	7,269,352	7,501,906	13,272,899	4,350,189
2001	Webster County School District	11,191,995	10,984,662	21,486,253	4,238,808
2001	West Bolivar School District	7,328,993	7,956,793	11,465,509	2,729,250
2001	West Tallahatchie Consolidated School District	9,099,205	9,238,291	13,120,169	3,437,914
2001	Wilkinson County School District	10,212,241	9,642,990	19,134,926	4,070,927
2001	Winona Public School District	8,783,329	8,465,637	12,957,997	2,516,466
2001	Yazoo City Municipal School District	16,322,474	18,629,412	36,504,565	12,621,614
TOTAL BY CPA FIRMS		\$ 2,596,387,026	2,731,088,713	5,197,713,719	1,322,217,298

School Districts Audited by OSA

2000	Booneville School District	7,021,865	6,751,139	15,205,306	2,254,860
2000	Calhoun County School District	14,138,380	17,959,499	25,723,070	4,892,142
2000	Coahoma County School District	12,979,636	13,705,194	22,755,203	8,577,779
2000	Columbus Municipal School District	33,221,682	33,788,987	60,981,459	18,149,773
2000	Durant Public School District	3,357,049	4,354,118	5,565,802	1,268,931
2000	East Tallahatchie Consolidated School District	8,726,216	8,766,911	7,937,111	454,604
2000	Enterprise School District	4,612,043	5,673,228	8,542,938	2,037,440
2000	Greenville Public Schools	42,272,695	51,024,286	55,423,602	16,098,081
2000	Houston School District	10,456,902	11,787,978	23,566,373	6,889,224
2000	Humphreys County School District	12,102,361	14,636,349	28,264,429	5,433,100
2000	Lafayette County School District	13,841,883	14,798,233	27,873,986	8,940,151
2000	Louisville Municipal School District	18,639,052	18,158,299	24,972,056	2,741,716
2000	Lowndes County School District	27,832,621	34,623,970	78,175,142	17,004,086
2000	Petal Municipal School District	20,253,473	21,383,130	35,437,101	7,175,485
2000	Pontotoc County School District	14,525,778	14,779,932	19,193,160	4,287,776
2000	Rankin County School District	74,050,018	77,019,479	165,200,142	41,250,541
2000	South Delta School District	9,884,888	9,416,174	11,143,185	445,644
2000	South Panola School District	25,212,805	35,193,195	43,160,475	17,606,943
2000	Tupelo Public School District	50,401,862	51,981,559	148,786,410	51,098,968
2000	Vicksburg-Warren School District	53,062,089	59,534,747	116,442,095	30,423,135
2000	Webster County School District	10,401,923	12,184,354	20,951,605	4,358,638

**School District Audits Released by the Office of the State Auditor
State Fiscal Year Ended June 30, 2002**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
School Districts Audited by OSA (continued)					
2000	West Tallahatchie Consolidated School District	8,523,405	8,785,493	13,281,200	3,544,983
2000	Yazoo City Municipal School District	15,968,367	16,403,268	22,146,222	5,970,333
2001	Benoit School District	2,897,846	2,743,562	3,138,003	37,746
2001	Brookhaven School District	22,284,899	26,326,610	42,251,079	10,953,018
2001	Carroll County School District	6,632,914	6,899,002	13,188,857	3,224,830
2001	Coffeeville School District	5,579,606	5,464,605	10,208,303	2,627,822
2001	Corinth School District	12,425,340	11,987,264	30,658,332	5,974,249
2001	DeSoto County School District	97,126,242	97,880,617	180,325,323	29,674,561
2001	Houston School District	10,514,988	12,352,390	22,678,204	6,434,824
2001	Indianola School District	16,866,581	17,072,449	36,179,511	9,905,234
2001	Kosciusko School District	12,259,279	14,063,175	27,663,127	6,798,927
2001	Leland School District	8,388,184	9,042,268	14,765,299	4,284,357
2001	Louisville Municipal School District	19,375,483	18,383,980	25,783,822	2,218,019
2001	Nettleton School District	7,827,697	7,633,740	10,152,357	1,692,515
2001	Newton County School District	11,568,566	9,990,689	23,377,784	3,113,339
2001	Newton Municipal School District	7,594,355	8,305,982	16,817,746	3,656,588
2001	North Tippah Consolidated School District	7,711,831	7,207,398	10,156,097	1,236,231
2001	Pass Christian Public School District	14,046,019	13,380,061	42,458,848	13,521,646
2001	Poplarville Spec. Mun. Sep. Sch. Dist.	11,971,372	11,705,127	17,490,029	2,126,005
2001	Richton School District	4,766,026	4,883,999	9,138,114	1,379,908
2001	Senatobia Municipal School District	9,003,989	9,482,689	15,574,527	4,826,980
2001	Tunica County School District	22,386,538	20,565,037	43,824,482	8,223,374
2001	Vicksburg-Warren School District	54,314,359	52,672,385	118,167,503	29,410,653
2001	Walthall County School District	15,950,212	17,120,976	26,071,678	6,592,393
2001	Wayne County School District	23,658,206	22,561,868	37,636,671	9,774,502
TOTAL BY OSA		\$ 896,637,525	950,435,395	1,758,433,768	428,592,054
COMBINED TOTAL		\$ 3,493,024,551	3,681,524,108	6,956,147,487	1,750,809,352

* Includes Governmental Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)